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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह प्रलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CUSTOMS

*New Delhi, the 1st March 1968*

**G.S.R. 413.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that the following amendments shall be made in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 104-Customs, dated the 6th June, 1966, namely:—

In the Table annexed to the said notification, the following serial numbers and the entries under columns 2, 3 and 4 relating thereto shall be omitted, namely:—

Serial numbers 73, 77, 78, 79, 80, 81, 82, 83, 84, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 111, 112, 113, 114, 115, 171, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 221, 222 and 355.

[No. 22/F. No. Bud(Cus)/68.]

**G.S.R. 414.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts drugs and medicines falling whether under Item 28 or under Item 28(8) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of—

- (i) 50 per cent. ad valorem, where the standard rate of duty is leviable;
- (ii) 40 per cent. ad valorem, where the preferential rate of duty is leviable;

Provided that nothing contained in this notification shall affect the exemption, given under any other notification of the Government of India for the time being in force, from the standard rate of duty, or, as the case may be, the preferential rate of duty in respect of the goods referred to in this notification.

[No. 23/F. No. Bud(Cus)/68.]

**G.S.R. 415.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts chemicals required for the manufacture of drugs or medicines or both and falling whether under Item 28 or under Item 28(8) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of,—

- (i) 50 per cent. ad valorem, where the standard rate of duty is leviable;
- (ii) 40 per cent. ad valorem, where the preferential rate of duty is leviable;

Provided that the Assistant Collector of Customs shall, unless he is satisfied that the aforesaid chemicals are required for the manufacture of drugs and medicines, require the importer to execute a bond in such form and in such sum and with such surety as may be specified by the said Assistant Collector;

Provided further that nothing contained in this notification shall affect the exemption, given under any other notification of the Government of India for the time being in force, from the standard rate of duty, or, as the case may be, the preferential rate of duty in respect of the goods referred to in this notification.

[No. 24/F. No. Bud(Cus)/68.]

**G.S.R. 416.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts phosphorus red, falling under Item 28 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of,—

- (i) 50 per cent. ad valorem, where the standard rate of duty is leviable;
- (ii) 40 per cent. ad valorem, where the preferential rate of duty is leviable.

[No. 25/F. No. Bud(Cus)/68.]

**G.S.R. 417.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts chemicals for the manufacture of insecticides, pesticides and fungicides and falling under Item 28 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India,—

- (i) from so much of that portion of the duty of customs leviable thereon, which is specified in the said Schedule, as is in excess of 10 per cent. ad valorem, where the standard rate of duty is leviable;
- (ii) from the whole of the duty of customs leviable thereon which is specified in the said Schedule, where the preferential rate of duty is leviable.

2. The exemption referred to in the foregoing paragraph shall be available if, and only if, the following conditions are fulfilled, namely:—

- (i) the importer in each case produces a certificate from the Directorate General of Technical Development or, in the case of importation by firms which are classified as falling in the Small Scale Sector, from the Director of Industries of the State concerned to the effect that the chemicals are required for the aforesaid manufacture and are not produced in India;
- (ii) the importer, by the execution of a bond in such form and in such sum, as may be specified by the Assistant Collector of Customs, binds himself to pay, on demand, in respect of such quantity of the chemicals as is not proved to the satisfaction of the Assistant Collector of Customs to have been used for the aforesaid purpose, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein and that already paid at the time of importation.

2. Nothing contained in this notification shall affect the exemption given under any other notification of the Government of India for the time being in force, from the standard rate of duty, or, as the case may be, the preferential rate of duty in respect of the goods referred to in this notification.

[No. 26/F. No. Bud(Cus)/68.]

**G.S.R. 418.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling under the Items of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), specified in column (2) of the Table hereto annexed, when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of the duty leviable at the rate specified in the corresponding entry in column (3) of the said Table.

TABLE

Serial Number	Item No. in the First Schedule to the Indian Tariff Act, 1934	Standard rate of duty
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(1)	(2)	(3)
1	63(8)	27½ per cent. <i>ad valorem</i> .
2	63(21)A(a)(i)	27½ per cent. <i>ad valorem</i> .
3	63(21)A(a)(ii)	27½ per cent. <i>ad valorem</i> .
4	63(21)A(b)(i)	27½ per cent. <i>ad valorem</i> .
5	63(21)A(b)(ii)	27½ per cent. <i>ad valorem</i> .
6	63(21)B(a)(i)	27½ per cent. <i>ad valorem</i> .
7	63(21)B(a)(ii)	27½ per cent. <i>ad valorem</i> .
8	63(21)B(b)(i)	27½ per cent. <i>ad valorem</i> .
9	63(21)B(b)(ii)	27½ per cent. <i>ad valorem</i> .

Serial Number	Item No. in the First Schedule to the Indian Tariff Act, 1934	Standard rate of duty
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(1)	(2)	(3)
10	63(21)C(i)	27½ per cent. <i>ad valorem</i> .
11	63(21)C(ii)	27½ per cent. <i>ad valorem</i> .
12	63(21)D(i)	27½ per cent. <i>ad valorem</i> .
13	63(21)D(ii)	27½ per cent. <i>ad valorem</i> .
14	63(21)E(i)	27½ per cent. <i>ad valorem</i> .
15	63(21)E(ii)	27½ per cent. <i>ad valorem</i> .
16	63(21)F(i)	27½ per cent. <i>ad valorem</i> .
17	63(21)F(ii)	27½ per cent. <i>ad valorem</i> .
18	63(22)	27½ per cent. <i>ad valorem</i> .
19	63(23)	27½ per cent. <i>ad valorem</i> .
20	63(31)(a)	27½ per cent. <i>ad valorem</i> .
21	63(31)(b)	27½ per cent. <i>ad valorem</i> .

Provided that nothing contained in this notification shall affect the exemption from the standard rate of duty given under any other notification of the Government of India for the time being in force in respect of the goods referred to in this notification.

[No. 27/F. No. Bud(Cus)/68.]

**G.S.R. 419.**—In exercise of the powers conferred by section 25, read with sub-section (3) of section 160 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 54-Customs. dated the 24th April, 1962.

[No. 28/F. No. Bud(Cus)/68.]

**G.S.R. 420.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts high speed steel containing more than 13 per cent. tungsten and falling under sub-item (1) of Item 63(30) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of,—

(i) 6 per cent. *ad valorem* when of British manufacture;

(ii) 15 per cent. *ad valorem* when not of British manufacture.

[No. 29/F. No. Bud(Cus)/68.]

**G.S.R. 421.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts alloy steel falling under sub-items 3(i) and 3(ii) of Item 63(30) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, for the manufacture of small tools, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of,—

(i) 5 per cent. ad valorem, when of British manufacture;

(ii) 15 per cent. ad valorem, when not of British manufacture;

Provided that the importer, by the execution of a bond in such form and in such sum as may be specified by the Assistant Collector of Customs, binds himself to pay, on demand, in respect of such quantity of alloy steel as is not proved to the satisfaction of the Assistant Collector of Customs to have been used for the aforesaid purpose, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein and that already paid at the time of importation.

[No. 30/F. No. Bud(Cus)/68.]

**G.S.R. 422.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts grain-oriented high silicon electrical steel sheets falling whether under Item 63(31)(a) or under Item 63(31)(b), of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of 15 per cent. ad valorem.

[No. 31/F. No. Bud(Cus)/68.]

**G.S.R. 423.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts carbon black, falling under Item 87 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the said Schedule as is in excess of 50 per cent. ad valorem:

Provided that nothing contained in this notification shall affect the exemption from the standard rate of duty given under any other notification of the Government of India for the time being in force in respect of the goods referred to in this notification.

[No. 32/F. No. Bud(Cus)/68.]

**G.S.R. 424.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods specified in the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from the special duty of customs leviable thereon under sub-clause (1) of clause 35 of the Finance Bill, 1968, which sub-clause has, by virtue of the declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.

[No. 33/F. No. Bud(Cus)/68.]

**G.S.R. 425.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 60-Customs, dated the 20th May, 1967, the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts articles specified in column (2) of the Table annexed hereto, when imported into India, from so much of the additional duty leviable thereon under section 24 of the Indian Tariff Act, 1934 (32 of 1934), as is in excess of the duty leviable at the rate specified in the corresponding entry in column (3) of the Table annexed hereto.

TABLE

Sl. No.	Name of the article	Rate of duty
(1)	(2)	(3)
1	Base mineral oils for the manufacture of lubricating oils and lubricating greases.	The duty of excise leviable under the Central Excises and Salt Act, 1944, plus Rs. 182.75 per metric tonne.
2	Lubricating oils . . . . .	The duty of excise leviable under the Central Excises and Salt Act, 1944, plus Rs. 182.75 per metric tonne.
3	Mineral greases . . . . .	The duty of excise leviable under the Central Excises and Salt Act, 1944, plus Rs. 182.75 per metric tonne.

[No. 34/F. No. Bud(Cus)/68.]

**G.S.R. 426.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 153-Customs, dated the 23rd July, 1966, namely:—

In the Table annexed to the said notification, for serial No. 5 and the entries under columns (2) and (3) relating thereto, the following serial number and entries relating thereto shall be substituted, namely:—

“5. Furnace oil . . . . . Rs. 19.40 per kilolitre at 15 degrees of centigrade thermometer.”

[No. 35/F. No. Bud(Cus)/68.]

M. G. ABROL, Jt. Secy.